

# **EXHIBIT 3**

#### Appendix IV.F: Damages Due to Distributor Misconduct

In Tables IV.12 and IV.13, I calculate the damages to selected divisions of Cuyahoga and Summit counties due to defendants' misconduct. Prof. Cutler also presents an example calculation of the share of opioid-related harms to these divisions attributable to distributors' misconduct.<sup>1</sup> These tables are reproduced below.

**Table F.1**  
**Cuyahoga County - Share of Harms Due to Distributors' Misconduct**

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
<b>Approach 1</b>													
ADAMHS Board	0.9%	1.1%	1.4%	1.4%	1.5%	1.6%	1.8%	3.5%	4.0%	5.4%	7.8%	8.9%	8.9%
DCFS	1.3%	1.6%	1.9%	2.3%	2.6%	2.8%	3.3%	4.5%	5.6%	6.7%	9.5%	10.0%	10.0%
Office of Prosecutor	1.5%	1.6%	2.3%	2.8%	3.4%	3.7%	4.4%	5.1%	5.2%	5.3%	5.8%	7.0%	7.0%
Office of Public Defender	1.5%	1.6%	2.3%	2.8%	3.4%	3.7%	4.4%	5.1%	5.2%	5.3%	5.8%	7.0%	7.0%
Court of Common Pleas	1.6%	1.7%	2.3%	2.8%	3.5%	3.8%	4.6%	5.5%	5.8%	5.9%	6.4%	7.8%	7.8%
Juvenile Court	0.5%	0.5%	0.7%	0.8%	0.8%	0.9%	1.0%	1.4%	1.9%	1.9%	2.8%	2.8%	2.8%
Sheriff's Office	1.5%	1.6%	2.3%	2.8%	3.4%	3.7%	4.4%	5.1%	5.2%	5.3%	5.8%	7.0%	7.0%
County Jail	1.5%	1.6%	2.3%	2.8%	3.4%	3.7%	4.4%	5.1%	5.2%	5.3%	5.8%	7.0%	7.0%
Office of Medical Examiner	2.5%	2.5%	3.8%	4.9%	6.0%	8.1%	9.7%	12.5%	13.6%	14.3%	24.2%	24.5%	24.5%
<b>Approach 2</b>													
ADAMHS Board	1.5%	2.0%	2.3%	2.1%	2.2%	2.2%	2.3%	4.0%	4.4%	5.5%	7.9%	9.1%	9.1%
DCFS	2.1%	2.7%	3.2%	3.4%	3.7%	4.0%	4.1%	5.1%	6.1%	6.9%	9.7%	10.2%	10.2%
Office of Prosecutor	2.6%	2.8%	3.8%	4.1%	4.8%	5.2%	5.6%	5.8%	5.7%	5.5%	5.9%	7.1%	7.1%
Office of Public Defender	2.6%	2.8%	3.8%	4.1%	4.8%	5.2%	5.6%	5.8%	5.7%	5.5%	5.9%	7.1%	7.1%
Court of Common Pleas	2.7%	2.8%	3.8%	4.2%	4.9%	5.4%	5.8%	6.3%	6.3%	6.1%	6.5%	7.9%	7.9%
Juvenile Court	0.8%	0.9%	1.2%	1.1%	1.2%	1.3%	1.3%	1.6%	2.0%	2.0%	2.8%	2.8%	2.8%
Sheriff's Office	2.6%	2.8%	3.8%	4.1%	4.8%	5.2%	5.6%	5.8%	5.7%	5.5%	5.9%	7.1%	7.1%
County Jail	2.6%	2.8%	3.8%	4.1%	4.8%	5.2%	5.6%	5.8%	5.7%	5.5%	5.9%	7.1%	7.1%
Office of Medical Examiner	4.3%	4.3%	6.3%	7.2%	8.6%	11.5%	12.2%	14.4%	14.8%	14.8%	24.6%	24.9%	24.9%

Source: Appendix III.J Table J.4

**Table F.2**  
**Summit County - Share of Harms Due to Distributors' Misconduct**

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
<b>Approach 1</b>													
ADM Board	0.5%	0.6%	0.7%	0.9%	2.1%	2.1%	3.7%	6.1%	7.0%	8.0%	9.8%	8.8%	8.8%
Children Services Board	1.2%	1.5%	2.0%	2.9%	7.7%	8.1%	10.5%	12.4%	13.4%	15.2%	19.4%	17.2%	17.2%
Prosecutor	1.5%	1.5%	2.1%	2.6%	2.8%	3.4%	4.3%	4.7%	5.6%	7.0%	7.6%	7.5%	7.5%
Court of Common Pleas	1.5%	1.5%	2.1%	2.6%	2.8%	3.4%	4.3%	4.7%	5.6%	7.0%	7.6%	7.5%	7.5%
Juvenile Court	0.7%	0.8%	1.1%	1.3%	1.6%	1.9%	2.4%	2.5%	2.9%	3.4%	4.3%	4.2%	4.2%
Sheriff's Office	1.5%	1.5%	2.1%	2.6%	2.8%	3.4%	4.3%	4.7%	5.6%	7.0%	7.6%	7.5%	7.5%
County Jail	1.5%	1.6%	2.2%	2.6%	3.1%	3.3%	3.9%	4.5%	5.1%	5.7%	6.0%	6.0%	6.0%
Alternative Corrections	1.5%	1.6%	2.2%	2.6%	3.1%	3.3%	3.9%	4.5%	5.1%	5.7%	6.0%	6.0%	6.0%
Adult Probation	1.5%	1.5%	2.1%	2.6%	2.8%	3.4%	4.3%	4.7%	5.6%	7.0%	7.6%	7.5%	7.5%
Medical Examiner	3.0%	3.1%	3.0%	4.4%	5.4%	4.8%	7.9%	7.8%	13.0%	16.4%	23.6%	20.4%	20.4%
<b>Approach 2</b>													
ADM Board	0.8%	1.0%	1.2%	1.4%	2.9%	3.0%	4.6%	7.0%	7.7%	8.3%	9.9%	8.9%	8.9%
Children Services Board	2.0%	2.6%	3.4%	4.3%	11.0%	11.5%	13.2%	14.3%	14.6%	15.8%	19.7%	17.5%	17.5%
Prosecutor	2.5%	2.5%	3.4%	3.9%	4.0%	4.9%	5.4%	5.4%	6.1%	7.2%	7.7%	7.7%	7.7%
Court of Common Pleas	2.5%	2.5%	3.4%	3.9%	4.0%	4.9%	5.4%	5.4%	6.1%	7.2%	7.7%	7.7%	7.7%
Juvenile Court	1.2%	1.4%	1.8%	1.9%	2.2%	2.7%	3.0%	2.9%	3.2%	3.5%	4.4%	4.2%	4.2%
Sheriff's Office	2.5%	2.5%	3.4%	3.9%	4.0%	4.9%	5.4%	5.4%	6.1%	7.2%	7.7%	7.7%	7.7%
County Jail	2.6%	2.7%	3.6%	3.8%	4.4%	4.7%	4.9%	5.2%	5.5%	5.9%	6.1%	6.1%	6.1%
Alternative Corrections	2.6%	2.7%	3.6%	3.8%	4.4%	4.7%	4.9%	5.2%	5.5%	5.9%	6.1%	6.1%	6.1%
Adult Probation	2.5%	2.5%	3.4%	3.9%	4.0%	4.9%	5.4%	5.4%	6.1%	7.2%	7.7%	7.7%	7.7%
Medical Examiner	5.2%	5.3%	5.0%	6.5%	7.7%	6.8%	10.0%	9.0%	14.1%	17.0%	24.0%	20.7%	20.7%

Source: Appendix III.J Table J.5

<sup>1</sup> See Cutler Report Appendix III.J, Tables J.4 and J.5.

To calculate damages due to distributors' misconduct, I apply the same methodology described in Section V using these estimates. Tables F.3 and F.4 below report estimated damages for these same divisions due to distributors' misconduct under Approach 1 and Approach 2.

**Table F.3**  
**Cuyahoga County - Damages Due to Distributors' Misconduct**

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	Total
<b>Approach 1</b>														
ADAMHS Board	\$0.3	\$0.4	\$0.5	\$0.5	\$0.5	\$0.5	\$0.6	\$1.2	\$1.6	\$2.1	\$3.1	\$2.8	\$2.8	\$17.1
DCFS	\$1.6	\$2.1	\$2.5	\$2.8	\$2.9	\$3.1	\$3.5	\$4.6	\$5.8	\$7.0	\$9.8	\$10.8	\$11.5	\$68.0
Office of Prosecutor	\$0.2	\$0.3	\$0.4	\$0.5	\$0.6	\$0.7	\$0.8	\$1.0	\$1.1	\$1.2	\$1.3	\$1.7	\$1.7	\$11.5
Office of Public Defender	\$0.1	\$0.1	\$0.2	\$0.2	\$0.3	\$0.3	\$0.3	\$0.4	\$0.4	\$0.5	\$0.5	\$0.7	\$0.8	\$4.9
Court of Common Pleas	\$0.3	\$0.3	\$0.4	\$0.5	\$0.6	\$0.7	\$0.8	\$1.0	\$1.1	\$1.2	\$1.4	\$1.8	\$1.8	\$11.8
Juvenile Court	\$0.1	\$0.2	\$0.3	\$0.3	\$0.3	\$0.3	\$0.4	\$0.5	\$0.7	\$1.0	\$1.1	\$1.2	\$1.2	\$7.0
Sheriff's Office	\$0.3	\$0.3	\$0.4	\$0.4	\$0.6	\$0.7	\$0.9	\$1.0	\$1.1	\$1.2	\$1.2	\$1.5	\$1.6	\$11.2
County Jail	\$0.6	\$0.6	\$0.9	\$1.0	\$1.4	\$1.7	\$2.1	\$2.5	\$2.7	\$3.1	\$3.2	\$4.0	\$4.3	\$28.2
Office of Medical Examiner	\$0.1	\$0.1	\$0.2	\$0.3	\$0.3	\$0.4	\$0.5	\$0.7	\$0.7	\$0.9	\$1.5	\$1.6	\$1.7	\$9.0
<b>Total</b>	<b>\$3.6</b>	<b>\$4.4</b>	<b>\$5.8</b>	<b>\$6.5</b>	<b>\$7.5</b>	<b>\$8.4</b>	<b>\$10.0</b>	<b>\$12.9</b>	<b>\$15.2</b>	<b>\$17.9</b>	<b>\$23.2</b>	<b>\$26.0</b>	<b>\$27.3</b>	<b>\$168.6</b>
<b>Approach 2</b>														
ADAMHS Board	\$0.6	\$0.8	\$0.9	\$0.8	\$0.8	\$0.8	\$0.8	\$1.4	\$1.7	\$2.2	\$3.1	\$2.8	\$2.8	\$19.4
DCFS	\$2.7	\$3.5	\$4.2	\$4.1	\$4.1	\$4.5	\$4.5	\$5.3	\$6.3	\$7.2	\$10.0	\$11.0	\$11.6	\$79.0
Office of Prosecutor	\$0.4	\$0.5	\$0.7	\$0.7	\$0.9	\$0.9	\$1.1	\$1.1	\$1.2	\$1.3	\$1.4	\$1.7	\$1.7	\$13.5
Office of Public Defender	\$0.2	\$0.2	\$0.3	\$0.4	\$0.4	\$0.4	\$0.4	\$0.5	\$0.5	\$0.5	\$0.5	\$0.7	\$0.8	\$5.8
Court of Common Pleas	\$0.5	\$0.5	\$0.7	\$0.7	\$0.9	\$1.0	\$1.0	\$1.1	\$1.2	\$1.3	\$1.4	\$1.8	\$1.8	\$13.8
Juvenile Court	\$0.2	\$0.3	\$0.4	\$0.4	\$0.4	\$0.5	\$0.4	\$0.5	\$0.7	\$0.8	\$1.0	\$1.1	\$1.2	\$8.0
Sheriff's Office	\$0.4	\$0.5	\$0.7	\$0.7	\$0.9	\$1.0	\$1.1	\$1.2	\$1.2	\$1.2	\$1.3	\$1.6	\$1.7	\$13.2
County Jail	\$1.0	\$1.1	\$1.5	\$1.5	\$2.0	\$2.4	\$2.6	\$2.9	\$3.0	\$3.2	\$3.3	\$4.1	\$4.3	\$32.9
Office of Medical Examiner	\$0.2	\$0.2	\$0.3	\$0.4	\$0.4	\$0.6	\$0.6	\$0.8	\$0.8	\$0.9	\$1.5	\$1.6	\$1.8	\$10.1
<b>Total</b>	<b>\$6.2</b>	<b>\$7.4</b>	<b>\$9.7</b>	<b>\$9.6</b>	<b>\$10.7</b>	<b>\$11.9</b>	<b>\$12.5</b>	<b>\$14.8</b>	<b>\$16.6</b>	<b>\$18.5</b>	<b>\$23.5</b>	<b>\$26.4</b>	<b>\$27.8</b>	<b>\$195.7</b>

Source: Appendix IV.C

**Table F.4**  
**Summit County - Damages Due to Distributors' Misconduct**

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	Total
<b>Approach 1</b>														
ADM Board	\$0.1	\$0.1	\$0.1	\$0.4	\$0.8	\$0.8	\$1.2	\$2.0	\$2.4	\$2.7	\$3.2	\$2.9	\$2.8	\$19.6
Children Services Board	\$0.5	\$0.6	\$0.9	\$1.2	\$3.3	\$3.2	\$3.7	\$4.6	\$5.0	\$6.0	\$7.9	\$6.8	\$7.4	\$51.0
Prosecutor	\$0.0	\$0.0	\$0.0	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.2	\$0.1	\$0.2	\$0.2	\$0.2	\$1.3
Court of Common Pleas	\$0.0	\$0.0	\$0.1	\$0.1	\$0.1	\$0.1	\$0.2	\$0.2	\$0.3	\$0.3	\$0.3	\$0.4	\$0.4	\$2.6
Juvenile Court	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.2	\$0.2	\$0.2	\$0.2	\$0.3	\$0.3	\$0.3	\$2.2
Sheriff's Office	\$0.1	\$0.1	\$0.2	\$0.2	\$0.2	\$0.2	\$0.3	\$0.3	\$0.3	\$0.4	\$0.5	\$0.5	\$0.5	\$3.9
County Jail	\$0.2	\$0.2	\$0.3	\$0.3	\$0.3	\$0.3	\$0.4	\$0.5	\$0.6	\$0.7	\$0.7	\$0.7	\$0.7	\$6.0
Alternative Corrections	\$0.1	\$0.1	\$0.1	\$0.2	\$0.2	\$0.2	\$0.2	\$0.2	\$0.3	\$0.3	\$0.4	\$0.4	\$0.4	\$2.9
Adult Probation	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.9
Medical Examiner	\$0.0	\$0.0	\$0.0	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.2	\$0.2	\$0.4	\$0.4	\$0.4	\$2.0
<b>Total</b>	<b>\$1.1</b>	<b>\$1.3</b>	<b>\$1.8</b>	<b>\$2.6</b>	<b>\$5.2</b>	<b>\$5.2</b>	<b>\$6.4</b>	<b>\$8.4</b>	<b>\$9.7</b>	<b>\$11.1</b>	<b>\$14.0</b>	<b>\$12.6</b>	<b>\$13.2</b>	<b>\$92.5</b>
<b>Approach 2</b>														
ADM Board	\$0.1	\$0.2	\$0.2	\$0.6	\$1.2	\$1.1	\$1.6	\$2.3	\$2.7	\$2.8	\$3.3	\$2.9	\$2.9	\$21.8
Children Services Board	\$0.8	\$1.0	\$1.4	\$1.7	\$4.7	\$4.5	\$4.7	\$5.3	\$5.5	\$6.2	\$8.0	\$6.9	\$7.6	\$58.3
Prosecutor	\$0.0	\$0.0	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.2	\$0.2	\$0.1	\$0.2	\$0.2	\$0.2	\$1.6
Court of Common Pleas	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.2	\$0.2	\$0.2	\$0.4	\$0.3	\$0.3	\$0.4	\$0.4	\$3.0
Juvenile Court	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.2	\$0.2	\$0.2	\$0.2	\$0.2	\$0.3	\$0.3	\$0.3	\$2.5
Sheriff's Office	\$0.2	\$0.2	\$0.3	\$0.3	\$0.3	\$0.4	\$0.4	\$0.4	\$0.4	\$0.5	\$0.5	\$0.5	\$0.5	\$4.7
County Jail	\$0.3	\$0.3	\$0.4	\$0.5	\$0.5	\$0.5	\$0.6	\$0.6	\$0.7	\$0.7	\$0.8	\$0.7	\$0.8	\$7.2
Alternative Corrections	\$0.1	\$0.1	\$0.2	\$0.2	\$0.2	\$0.3	\$0.3	\$0.3	\$0.3	\$0.3	\$0.4	\$0.4	\$0.4	\$3.5
Adult Probation	\$0.0	\$0.0	\$0.0	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$1.1
Medical Examiner	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.1	\$0.2	\$0.2	\$0.4	\$0.4	\$0.4	\$2.2
<b>Total</b>	<b>\$1.9</b>	<b>\$2.2</b>	<b>\$3.0</b>	<b>\$3.8</b>	<b>\$7.4</b>	<b>\$7.4</b>	<b>\$8.1</b>	<b>\$9.7</b>	<b>\$10.5</b>	<b>\$11.5</b>	<b>\$14.2</b>	<b>\$12.8</b>	<b>\$13.4</b>	<b>\$105.8</b>

Source: Appendix IV.D

Total damages are reported in Table F.5 below.

**Table F.5**  
**Total Damages Due to Distributors' Misconduct**

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	Total
<b>Approach 1</b>														
Cuyahoga	\$3.6	\$4.4	\$5.8	\$6.5	\$7.5	\$8.4	\$10.0	\$12.9	\$15.2	\$17.9	\$23.2	\$26.0	\$27.3	\$168.6
Summit	\$1.1	\$1.3	\$1.8	\$2.6	\$5.2	\$5.2	\$6.4	\$8.4	\$9.7	\$11.1	\$14.0	\$12.6	\$13.2	\$92.5
<b>Total</b>	<b>\$4.7</b>	<b>\$5.7</b>	<b>\$7.6</b>	<b>\$9.1</b>	<b>\$12.7</b>	<b>\$13.6</b>	<b>\$16.4</b>	<b>\$21.3</b>	<b>\$24.8</b>	<b>\$29.0</b>	<b>\$37.1</b>	<b>\$38.6</b>	<b>\$40.6</b>	<b>\$261.1</b>
<b>Approach 2</b>														
Cuyahoga	\$6.2	\$7.4	\$9.7	\$9.6	\$10.7	\$11.9	\$12.5	\$14.8	\$16.6	\$18.5	\$23.5	\$26.4	\$27.8	\$195.7
Summit	\$1.9	\$2.2	\$3.0	\$3.8	\$7.4	\$7.4	\$8.1	\$9.7	\$10.5	\$11.5	\$14.2	\$12.8	\$13.4	\$105.8
<b>Total</b>	<b>\$8.1</b>	<b>\$9.6</b>	<b>\$12.7</b>	<b>\$13.4</b>	<b>\$18.1</b>	<b>\$19.3</b>	<b>\$20.6</b>	<b>\$24.4</b>	<b>\$27.1</b>	<b>\$30.0</b>	<b>\$37.7</b>	<b>\$39.2</b>	<b>\$41.2</b>	<b>\$301.5</b>

Source: Tables F.3 and F.4